### Report on Disproportionate Share Hospital Verifications (With Independent Accountant's Report Thereon)

# State of Michigan Department of Health and Human Services Lansing, Michigan

DSH Year Ended September 30, 2018

Prepared by:



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Michigan Department of Health and Human Services Lansing, Michigan

#### **Independent Accountant's Report**

We have examined the state of Michigan's compliance with Disproportionate Share Hospitals (DSH) payment requirements listed in the Report on DSH Verifications as required by 42 CFR §455.301 and §455.304(d) for the year ended September 30, 2018. The state of Michigan is responsible for compliance with federal Medicaid DSH program requirements. Our responsibility is to express an opinion on the state of Michigan's compliance with federal Medicaid DSH program requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and General DSH Audit and Reporting Protocol as required by 42 CFR §455.301 and §455.304(d). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the state of Michigan complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the state of Michigan complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination was conducted for the purpose of forming an opinion on the state of Michigan's compliance with federal Medicaid DSH program requirements included in the Report on DSH Verifications. The Schedule of Annual Reporting Requirements provided in accordance with 42 CFR §447.299 is presented for purposes of additional analysis and is not a required part of the Report on DSH Verifications. Such information has not been subjected to the procedures applied in the examination of the Report on DSH Verifications, and, accordingly, we express no opinion on it.

Our examination does not provide a legal determination on the state of Michigan's compliance with federal Medicaid DSH requirements.

Title 42 of the Code of Federal Regulations, section 447.299, requires that Medicaid uncompensated care cost be reported net of third-party payments, including those received from Medicare and private insurance. However, on December 31, 2018, the Centers for Medicare and Medicaid Services (CMS) issued additional guidance indicating that the regulation and additional guidance related to including Medicare and private insurance payments does not apply to hospital services prior to June 2, 2017. As such, Medicare and private insurance payments for services prior to June 2, 2017 are not included in the calculation of total uncompensated care costs presented in the Report on DSH Verifications.

In our opinion, except for the effect of the items addressed in the Schedule of Data Caveats Relating to the DSH Verifications, the Report on DSH Verifications presents fairly, in all material respects, the state of Michigan's compliance with federal Medicaid DSH program requirements addressed by the DSH verifications for the year ending September 30, 2018.

This report is intended solely for the information and use of the Michigan Department of Health and Human Services, the State Legislature, hospitals participating in the State DSH program, and CMS as required under 42 CFR §455.304 and is not intended to be, and should not be, used by anyone other than these specified parties and for the specified purpose contained in 42 CFR §455.304.

Myers and Stauffer LC December 15, 2021

## State of Michigan Disproportionate Share Hospital (DSH) Report on DSH Verifications For the Year Ended September 30, 2018

As required by 42 CFR §455.304(d) the state of Michigan must provide an annual independent certified examination report verifying the following items with respect to its disproportionate share hospital (DSH) program.

Verification 1: Each hospital that qualifies for a DSH payment in the State was allowed to retain that payment so that the payment is available to offset its uncompensated care costs for furnishing inpatient hospital and outpatient hospital services during the Medicaid State plan rate year to Medicaid eligible individuals and individuals with no source of third party coverage for the services in order to reflect the total amount of claimed DSH

expenditures.

<u>Findings:</u> The results of testing performed related to this verification are summarized in the Report on DSH Verifications (table) included with this report.

Verification 2: DSH payments made to each qualifying hospital comply with the hospital-specific DSH payment limit. The DSH payments made in the Medicaid State plan rate year must be measured against the actual uncompensated care cost in that same Medicaid State plan rate year. The actual uncompensated care costs for the Medicaid State plan rate year have been calculated and compared to the DSH payments made. Uncompensated care costs for the Medicaid State plan rate year were calculated in accordance with Federal Register/Vol. 73, No. 245, December 19, 2008, Federal Register/Vol. 79, No. 232, December 3, 2014, and Federal Register/Vol. 82, No. 62, April 3, 2017.

<u>Findings:</u> The results of testing performed related to this verification are summarized in the Report on DSH Verifications (table) included with this report.

Verification 3: Only uncompensated care costs of furnishing inpatient and outpatient hospital services to Medicaid eligible individuals and individuals with no third party coverage for the inpatient and outpatient hospital services they received as described in Section 1923(g)(1)(A) of the Act are eligible for inclusion in the calculation of the hospital-specific disproportionate share limit payment limit, as described in Section 1923 (g)(1)(A) of the Act.

<u>Findings:</u> The total uncompensated care costs reflected in the Report on DSH Verifications (table) reflects the uncompensated care costs of furnishing inpatient and outpatient hospital services to Medicaid eligible individuals and individuals with no third party coverage for the inpatient and outpatient hospital services received.

## State of Michigan Disproportionate Share Hospital (DSH) Report on DSH Verifications For the Year Ended September 30, 2018

#### Verification 4:

For purposes of this hospital-specific limit calculation, any Medicaid payments (including regular Medicaid fee-for-service rate payments, supplemental/enhanced Medicaid payments, and Medicaid managed care organization payments) made to a disproportionate share hospital for furnishing inpatient hospital and outpatient hospital services to Medicaid eligible individuals, which are in excess of the Medicaid incurred costs of such services, are applied against the uncompensated care costs of furnishing inpatient hospital and outpatient hospital services to individuals with no source of third party coverage for such services.

<u>Findings:</u> In calculating the hospital-specific DSH limit represented in the Report on DSH Verifications (table), if a hospital had total Medicaid payments in excess of the calculated Medicaid cost, the excess was used to reduce the total uncompensated care costs.

#### Verification 5:

Any information and records of all of its inpatient and outpatient hospital service costs under the Medicaid program; claimed expenditures under the Medicaid program; uninsured inpatient and outpatient hospital service costs in determining payment adjustments under this Section; and any payments made on behalf of the uninsured from payment adjustments under this Section have been separately documented and retained by the State.

<u>Findings:</u> The state of Michigan has retained documentation of costs and payments associated with calculating the hospital-specific DSH limits contained in this report. The state retains cost data through the collection of cost reports; Medicaid expenditure data through the MMIS and other documentation; and uninsured data through the DSH payment calculations and DSH examination.

#### Verification 6:

The information specified in verification 5 above includes a description of the methodology for calculating each hospital's payment limit under Section 1923(g)(1) of the Act. Included in the description of the methodology, the audit report must specify how the State defines incurred inpatient hospital and outpatient hospital costs for furnishing inpatient hospital and outpatient hospital services to Medicaid eligible individuals and individuals with no source of third party coverage for the inpatient hospital and outpatient services they received.

Findings: The documentation retained related to the calculation of the hospital-specific DSH limits contained in this report includes a description of the methodology used to calculate each hospital's DSH limit under Section 1923(g)(1) of the Act. For DSH payment purposes, the state defines the hospitals' payment limits in accordance with its state plan. For purposes of this examination, the state defines the hospitals' payment limits in accordance with 42 CFR §455.304.

#### State of Michigan Report on DSH Verifications (table) For the Medicaid State Plan Rate Year Ended September 30, 2018

	Verification #1		Verifica	tion #2		Verification #3	Verification #4	Verification #5	Verification #6
Hospital	Was Hospital Allowed to Retain DSH Payment? <sup>1</sup>	DSH Payment for Medicaid State Plan Rate Year (In-State and Out-of-State)	Total Uncompensated Care Costs for Medicaid State Plan Rate Year	DSH Payment Under or <0ver> Total Uncompensated Care Costs (UCC)	DSH Payment Complies with the Hospital- Specific DSH Limit1	Were only I/P and O/P Hospital Costs to Medicaid eligible and Uninsured Included in UCC?	If Medicaid Payments were in excess of Medicaid cost was the Total UCC reduced by this amount?	Have all claimed expenditures and payments for Medicaid and Uninsured been documented and retained?	Does the retained documentation include a description of the methodology used to calculate the UCC?
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Allegan General Hospital	Yes	\$ 762,255	\$ 2,648,622	\$ 1,886,367	Yes	Yes	Yes	Yes	Yes
Ascension Crittenton Hospital	Yes	\$ 1,140,196	\$ 2,375,418	\$ 1,235,222	Yes	Yes	Yes	Yes	Yes
Aspirus Iron River Hospital & Clinics	Yes	\$ 645,735	\$ 1,894,259	\$ 1,248,524	Yes	Yes	Yes	Yes	Yes
Aspirus Ironwood Hospital	Yes	\$ 1,301,533 \$ 336,417	\$ 2,238,320	\$ 936,787 \$ 829,425	Yes	Yes	Yes	Yes	Yes
Aspirus Keweenaw Hospital Aspirus Ontonagon Hospital	Yes Yes	\$ 336,417 \$ 207.090	\$ 1,165,842 \$ 832,944	\$ 829,425 \$ 625.854	Yes Yes	Yes Yes	Yes Yes	Yes Yes	Yes Yes
			·	\$ 3,091,973				Yes	
Barbara Ann Karmanos Cancer Hospital Beaumont Hospital - Dearborn	Yes Yes	\$ 4,034,615 \$ 5,013,433	\$ 7,126,588 \$ 5,833,098	\$ 3,091,973	Yes Yes	Yes Yes	Yes Yes	Yes	Yes Yes
Beaumont Hospital - Farmington Hills	Yes	\$ 5,013,433	\$ 5,018,086	\$ 3,590,854	Yes	Yes	Yes	Yes	Yes
Beaumont Hospital - Grosse Pointe	Yes	\$ 1,786,151	\$ 7,574,811	\$ 5,788.660	Yes	Yes	Yes	Yes	Yes
Beaumont Hospital - Royal Oak	Yes	\$ 3,424,683	\$ 12,104,108	\$ 8,679,425	Yes	Yes	Yes	Yes	Yes
Beaumont Hospital - Taylor	Yes	\$ 3,234,292	\$ 5,742,843	\$ 2,508,551	Yes	Yes	Yes	Yes	Yes
Beaumont Hospital - Trenton	Yes	\$ 875,224	\$ 1,178,410	\$ 303,186	Yes	Yes	Yes	Yes	Yes
Beaumont Hospital - Troy	Yes	\$ 1,805,218	\$ 7,647,632	\$ 5,842,414	Yes	Yes	Yes	Yes	Yes
Beaumont Hospital - Wayne	Yes	\$ 2,324,556	\$ 10,709,115	\$ 8,384,559	Yes	Yes	Yes	Yes	Yes
Bell Memorial Hospital	Yes	\$ 277,103	\$ 1,327,751	\$ 1,050,648	Yes	Yes	Yes	Yes	Yes
Borgess Hospital	Yes	\$ 2,287,312	\$ (2,502,269)	\$ (2,287,312)	No	Yes	Yes	Yes	Yes
Borgess Pipp Hospital	Yes	\$ -	\$ 8,041	\$ 8,041	N/A	Yes	Yes	Yes	Yes
Borgess-Lee Memorial Hospital	Yes	\$ 2,562,746	\$ 2,637,785	\$ 75,039	Yes	Yes	Yes	Yes	Yes
Bronson Battle Creek Hospital	Yes	\$ 4,019,774	\$ 9,284,503	\$ 5,264,729	Yes	Yes	Yes	Yes	Yes
Bronson Lake View Hospital	Yes	\$ 1,667,321	\$ 1,406,169	\$ (261,152)	No	Yes	Yes	Yes	Yes
Bronson Methodist Hospital	Yes	\$ 11,070,869	\$ 18,618,374	\$ 7,547,505	Yes	Yes	Yes	Yes	Yes
Caro Community Hospital	Yes	\$ 566,152	\$ 1,411,037	\$ 844,885	Yes	Yes	Yes	Yes	Yes
Caro Regional Mental Health Center	Yes	\$ 42,478,909	\$ 47,305,663	\$ 4,826,754	Yes	Yes	Yes	Yes	Yes
Center for Forensic Psychiatry	Yes	\$ 1,816,197	\$ 94,348,781	\$ 92,532,584	Yes	Yes	Yes	Yes	Yes
Children's Hospital of Michigan	Yes	\$ - \$ 525.675	\$ (21,391,923)	\$ -	N/A	Yes	Yes	Yes	Yes
Chippewa War Memorial Hospital	Yes	Ψ 020,070	\$ 755,858	\$ 230,183	Yes	Yes	Yes	Yes	Yes
Clinton Memorial Hospital	Yes Yes	\$ 441,913 \$ 1.175,446	\$ 1,066,121 \$ 1,316,687	\$ 624,208 \$ 141,241	Yes Yes	Yes Yes	Yes	Yes Yes	Yes
Community Health Center of Branch County Covenant Medical Center, Inc.	Yes	\$ 1,175,446 \$ -	\$ 1,316,687 \$ (10.073,367)	\$ 141,241 \$ -	N/A	Yes	Yes Yes	Yes	Yes Yes
Deckerville Community Hospital	Yes	\$ 197,769	\$ 813,650	\$ 615.881	Yes	Yes	Yes	Yes	Yes
Detroit Receiving Hospital	Yes	\$ 11,282,682	\$ 11,452,607	\$ 169,925	Yes	Yes	Yes	Yes	Yes
Dickinson County Memorial Hospital	Yes	\$ 2,867,853	\$ 3,462,124	\$ 594,271	Yes	Yes	Yes	Yes	Yes
Eaton Rapids Medical Center	Yes	\$ 995,935	\$ 761,707	\$ (234,228)	No	Yes	Yes	Yes	Yes
Edward W. Sparrow Hospital	Yes	\$ 3.174.731	\$ 22.972.064	\$ 19.797.333	Yes	Yes	Yes	Yes	Yes
Garden City Hospital	Yes	\$ -	\$ (10,134,779)	\$ -	N/A	Yes	Yes	Yes	Yes
Genesys Regional Medical Center	Yes	\$ 1,853,405	\$ 7,095,389	\$ 5,241,984	Yes	Yes	Yes	Yes	Yes
Harper University Hospital	Yes	\$ 11,764,909	\$ 19,650,483	\$ 7,885,574	Yes	Yes	Yes	Yes	Yes
Hawthorn Center	Yes	\$ -	\$ 28,715,573	\$ 28,715,573	N/A	Yes	Yes	Yes	Yes
Hayes Green Beach Memorial Hospital	Yes	\$ 1,813,152	\$ 1,242,779	\$ (570,373)	No	Yes	Yes	Yes	Yes
Helen Newberry Joy Hospital	Yes	\$ 1,749,387	\$ 1,713,041	\$ (36,346)	No	Yes	Yes	Yes	Yes
Henry Ford Allegiance Health	Yes	\$ 4,174,214	\$ 19,816,043	\$ 15,641,829	Yes	Yes	Yes	Yes	Yes
Henry Ford Hospital	Yes	\$ 11,188,514	\$ 89,868,572	\$ 78,680,058	Yes	Yes	Yes	Yes	Yes
Henry Ford Macomb Hospital	Yes	\$ 2,702,766	\$ 7,907,468	\$ 5,204,702	Yes	Yes	Yes	Yes	Yes
Henry Ford West Bloomfield Hospital	Yes	\$ 1,271,826	\$ 11,389,512	\$ 10,117,686	Yes	Yes	Yes	Yes	Yes
Henry Ford Wyandotte Hospital	Yes	\$ 2,924,567	\$ 4,188,580	\$ 1,264,013	Yes	Yes	Yes	Yes	Yes
Hills & Dales General Hospital	Yes	\$ 355,073	\$ 1,123,165	\$ 768,092	Yes	Yes	Yes	Yes	Yes
Hillsdale Hospital	Yes	\$ 1,909,017	\$ 47,399	\$ (1,861,618)	No	Yes	Yes	Yes	Yes
Holland Community Hospital	Yes	\$ 3,012,222	\$ 5,905,095	\$ 2,892,873	Yes	Yes	Yes	Yes	Yes
Huron Medical Center Huron Valley - Sinai Hospital	Yes Yes	\$ 232,426 \$ 647.838	\$ 693,628 \$ 446,760	\$ 461,202 \$ (201,078)	Yes No	Yes Yes	Yes Yes	Yes Yes	Yes Yes
Ionia County Memorial Hospital	Yes Yes	\$ 647,838 \$ 862,579	\$ 446,760 \$ 1,397,656	\$ (201,078) \$ 535,077	No Yes	Yes Yes	Yes Yes	Yes Yes	Yes Yes
Kalamazoo Regional Psychiatric Hospital	Yes	\$ 52,667,167	\$ 1,397,656 \$ 62,580,534	\$ 9,913,367	Yes	Yes	Yes	Yes	Yes
Kalkaska Memorial Health Center	Yes	\$ 52,667,167	\$ 62,580,534 \$ 602,655	\$ 9,913,367	res No	Yes	Yes	Yes	Yes
Kingswood Psychiatric Hospital	Yes	\$ 1.009.957	\$ 3,793,467	\$ 2.783.510	Yes	Yes	Yes	Yes	Yes
Kingswood i sycillatric Hospital	103	Ψ 1,007,737	ψ 3,773,407	Ψ 2,703,310	103	103	103	103	103

#### State of Michigan Report on DSH Verifications (table) For the Medicaid State Plan Rate Year Ended September 30, 2018

	Verification #1		Verifica	tion #2		Verification #3	Verification #4	Verification #5	Verification #6
Hospital	Was Hospital Allowed to Retain DSH Payment? <sup>1</sup>	DSH Payment for Medicaid State Plan Rate Year (In-State and Out-of-State)	Total Uncompensated Care Costs for Medicaid State Plan Rate Year	DSH Payment Under or <0ver> Total Uncompensated Care Costs (UCC)	DSH Payment Complies with the Hospital- Specific DSH Limit1	Were only I/P and O/P Hospital Costs to Medicaid eligible and Uninsured Included in UCC?	If Medicaid Payments were in excess of Medicaid cost was the Total UCC reduced by this amount?	Have all claimed expenditures and payments for Medicaid and Uninsured been documented and retained?	Does the retained documentation include a description of the methodology used to calculate the UCC?
Lake Huron Medical Center	Yes	\$ -	\$ (1,731,834)	\$ -	N/A	Yes	Yes	Yes	Yes
Lakeland Hospital - St. Joseph	Yes	\$ 4,014,754	\$ 4,344,028	\$ 329,274	Yes	Yes	Yes	Yes	Yes
Lakeland Hospital Watervliet	Yes	\$ 813,872	\$ 920,188	\$ 106,316	Yes	Yes	Yes	Yes	Yes
Mackinac Straits Hospital	Yes	\$ 1,059,539	\$ 1,011,320	\$ (48,219)	No	Yes	Yes	Yes	Yes
Marlette Regional Hospital	Yes	\$ 524,093	\$ 571,792	\$ 47,699	Yes	Yes	Yes	Yes	Yes
Marquette General Hospital McLaren Bay Regional	Yes	\$ 426,049 \$	\$ (1,996,096) \$ (3,060,822)	\$ (426,049) \$	No N (A	Yes	Yes Yes	Yes Yes	Yes Yes
McLaren Bay Regional McLaren Central Michigan	Yes Yes	\$ 1,466,193	\$ (3,060,822) \$ 1,375,152	\$ (91,041)	N/A No	Yes Yes	Yes	Yes	Yes
McLaren Flint	Yes	\$ 1,400,173	\$ (7,712,843)	\$ (71,041)	N/A	Yes	Yes	Yes	Yes
McLaren Greater Lansing	Yes	\$ 1,134,257	\$ 2,538,538	\$ 1,404,281	Yes	Yes	Yes	Yes	Yes
McLaren Lapeer Region	Yes	\$ -	\$ (2,763,025)	\$ -	N/A	Yes	Yes	Yes	Yes
McLaren Macomb	Yes	\$ 3,815,423	\$ (3,516,033)	\$ (3,815,423)	No	Yes	Yes	Yes	Yes
McLaren Northern Michigan McLaren Oakland	Yes Yes	\$ 2,445,551 \$ 2,312,561	\$ (1,313,543) \$ 3,942,070	\$ (2,445,551) \$ 1,629,509	No Yes	Yes Yes	Yes Yes	Yes Yes	Yes Yes
McLaren Oakiand McLaren Port Huron	Yes	\$ 2,312,561 \$ 2,920,465	\$ 3,942,070 \$ 1,311,508	\$ 1,629,509 \$ (1,608,957)	res No	Yes	Yes	Yes	Yes
Memorial Healthcare	Yes	\$ 1,876,166	\$ 6,923,433	\$ 5,047,267	Yes	Yes	Yes	Yes	Yes
Mercy Health Muskegon	Yes	\$ 5,975,828	\$ 14,466,237	\$ 8,490,409	Yes	Yes	Yes	Yes	Yes
Mercy Health Partners - Lakeshore Campus	Yes	\$ 917,607	\$ 692,041	\$ (225,566)	No	Yes	Yes	Yes	Yes
Metro Health Hospital	Yes	\$ 3,324,577	\$ 17,620,968	\$ 14,296,391	Yes	Yes	Yes	Yes	Yes
Mid Michigan Medical Center - Gladwin	Yes	\$ 519,650	\$ 254,548	\$ (265,102)	No	Yes	Yes	Yes	Yes
MidMichigan Medical Center - Alpena MidMichigan Medical Center - Gratiot	Yes Yes	\$ 717,033 \$	\$ 6,709,711 \$ (618,207)	\$ 5,992,678 \$ -	Yes N/A	Yes Yes	Yes Yes	Yes Yes	Yes Yes
MidMichigan Medical Center - Midland	Yes	\$ 2,127,213	\$ (5,175,124)	\$ (2,127,213)	No	Yes	Yes	Yes	Yes
Munson Healthcare Cadillac Hospital	Yes	\$ -	\$ (1,060,272)	\$ -	N/A	Yes	Yes	Yes	Yes
Munson Healthcare Charlevoix Hospital	Yes	\$ 876,507	\$ 931,889	\$ 55,382	Yes	Yes	Yes	Yes	Yes
Munson Healthcare Grayling Hospital	Yes	\$ -	\$ (1,685,289)	\$ -	N/A	Yes	Yes	Yes	Yes
Munson Healthcare Manistee Hospital	Yes	\$ 1,221,334	\$ 1,992,852	\$ 771,518	Yes	Yes	Yes	Yes	Yes
Munson Medical Center North Ottawa Community Hospital	Yes Yes	\$ - \$ 1,335,982	\$ (3,077,823) \$ 3,072,476	\$ - \$ 1,736,494	N/A Yes	Yes Yes	Yes Yes	Yes Yes	Yes Yes
Oaklawn Hospital	Yes	\$ 1,500,503	\$ 2,578,291	\$ 1,077,788	Yes	Yes	Yes	Yes	Yes
Otsego County Memorial Hospital	Yes	\$ -	\$ (78,491)	\$ -	N/A	Yes	Yes	Yes	Yes
Pine Rest Christian Hospital	Yes	\$ 115,575	\$ (2,757,488)	\$ (115,575)	No	Yes	Yes	Yes	Yes
Pontiac General Hospital	Yes	\$ -	\$ (2,350,960)	\$ -	N/A	Yes	Yes	Yes	Yes
Promedica Bixby Hospital	Yes	\$ 1,798,062	\$ 2,628,558	\$ 830,496	Yes	Yes	Yes	Yes	Yes
ProMedica Herrick Hospital ProMedica Monroe Regional Hospital	Yes Yes	\$ 580,266 \$ 2,010,323	\$ 1,319,156 \$ 10,021,237	\$ 738,890 \$ 8,010,914	Yes Yes	Yes Yes	Yes Yes	Yes Yes	Yes Yes
Providence-Providence Park Hospital	Yes	\$ 5,045,948	\$ 686,184	\$ (4,359,764)	No	Yes	Yes	Yes	Yes
Rehabilitation Institute	Yes	\$ 624,548	\$ 3,344,840	\$ 2,720,292	Yes	Yes	Yes	Yes	Yes
Saint Mary's Standish Community Hospital	Yes	\$ 439,732	\$ 248,625	\$ (191,107)	No	Yes	Yes	Yes	Yes
Scheurer Hospital	Yes	\$ 295,673	\$ 1,143,788	\$ 848,115	Yes	Yes	Yes	Yes	Yes
Sheridan Community Hospital	Yes	\$ 195,935	\$ 1,234,323	\$ 1,038,388	Yes	Yes	Yes	Yes	Yes
Sinai-Grace Hospital	Yes	\$ - \$ 573,878	\$ (2,570,327) \$ 2,280,959	\$ - \$ 1,707,081	N/A	Yes	Yes	Yes	Yes
Sparrow Carson Hospital Spectrum Health Big Rapids	Yes Yes	\$ 1,734,039	\$ 2,280,959 \$ 1,259,225	\$ (474,814)	Yes No	Yes Yes	Yes Yes	Yes Yes	Yes Yes
Spectrum Health Gerber Memorial	Yes	\$ 2,209,535	\$ 4,362,784	\$ 2.153.249	Yes	Yes	Yes	Yes	Yes
Spectrum Health Ludington Hospital	Yes	\$ 1,484,232	\$ 2,719,979	\$ 1,235,747	Yes	Yes	Yes	Yes	Yes
Spectrum Health Pennock	Yes	\$ 1,847,206	\$ 2,972,836	\$ 1,125,630	Yes	Yes	Yes	Yes	Yes
Spectrum Health Reed City Campus	Yes	\$ 1,544,900	\$ 1,305,603	\$ (239,297)	No	Yes	Yes	Yes	Yes
Spectrum Health United Hospital	Yes	\$ -	\$ (953,553)	\$ -	N/A	Yes	Yes	Yes	Yes
Spectrum Health United Memorial - Kelsey Campus Spectrum Health Zeeland Community Hospital	Yes Yes	\$ 599,624 \$ 1,173,780	\$ 1,219,651 \$ 1,803,235	\$ 620,027 \$ 629,455	Yes Yes	Yes Yes	Yes Yes	Yes Yes	Yes Yes
St. Francis Hospital & Medical Group	Yes	\$ 1,498,067	\$ 3,618,662	\$ 2,120,595	Yes	Yes	Yes	Yes	Yes
St. John Hospital and Medical Center	Yes	\$ 11,198,953	\$ 762,162	\$ (10,436,791)	No	Yes	Yes	Yes	Yes
St. John Macomb-Oakland Hospital-Macomb Center	Yes	\$ 4,216,857	\$ (2,875,160)	\$ (4,216,857)	No	Yes	Yes	Yes	Yes
St. John River District Hospital	Yes	\$ 780,501	\$ 3,955,364	\$ 3,174,863	Yes	Yes	Yes	Yes	Yes
St. Joseph Mercy Chelsea	Yes	\$ 1,176,699	\$ 787,555	\$ (389,144)	No	Yes	Yes	Yes	Yes
St. Joseph Mercy Hospital - Ann Arbor	Yes Yes	\$ 3,350,688 \$ 1,523,567	\$ 3,968,505 \$ 4,966,201	\$ 617,817 \$ 3,442,634	Yes Yes	Yes Yes	Yes Yes	Yes Yes	Yes
St. Joseph Mercy Livingston Hospital St. Joseph Mercy Oakland	Yes	\$ 1,523,567 \$ 2.718.395	\$ 4,966,201 \$ 3,505,393	\$ 3,442,634	Yes	res Yes	res Yes	Yes	Yes Yes

#### State of Michigan Report on DSH Verifications (table) For the Medicaid State Plan Rate Year Ended September 30, 2018

	Verification #1	Verification #1 Verification #2					#2		Verification #3	Verification #4	Verification #5	Verification #6
Hospital	Was Hospital Allowed to Retain DSH Payment? <sup>1</sup>	Med Rate Y	Rate Year (In-State and Care		te Plan Total Uncompensated State and Care Costs for Medicaid		H Payment Under or <over> Total ncompensated Care Costs (UCC)</over>	DSH Payment Complies with the Hospital- Specific DSH Limit1	Were only I/P and O/P Hospital Costs to Medicaid eligible and Uninsured Included in UCC?	If Medicaid Payments were in excess of Medicaid cost was the Total UCC reduced by this amount?	Have all claimed expenditures and payments for Medicaid and Uninsured been documented and retained?	Does the retained documentation include a description of the methodology used to calculate the UCC?
St. Mary's Health Care (Grand Rapids)	Yes	\$	5,096,620	\$	9,893,086	\$	4,796,466	Yes	Yes	Yes	Yes	Yes
St. Mary's of Michigan Medical Center	Yes	\$	2,203,446	\$	4,464,944	\$	2,261,498	Yes	Yes	Yes	Yes	Yes
Straith Memorial Hospital	Yes	\$	6,294	\$	(170,823)	\$	(6,294)	No	Yes	Yes	Yes	Yes
Sturgis Memorial Hospital	Yes	\$	122,568	\$	448,013	\$	325,445	Yes	Yes	Yes	Yes	Yes
Tawas St. Joseph Hospital	Yes	\$	1,376,368	\$	(1,123,020)	\$	(1,376,368)	No	Yes	Yes	Yes	Yes
Three Rivers Health	Yes	\$	457,609	\$	892,122	\$	434,513	Yes	Yes	Yes	Yes	Yes
University of Michigan Health System	Yes	\$	86,727,305	\$	67,749,755	\$	(18,977,550)	No	Yes	Yes	Yes	Yes
UP Health System - Portage	Yes	\$	403,456	\$	2,424,929	\$	2,021,473	Yes	Yes	Yes	Yes	Yes
Walter P. Reuther Psychiatric Hospital	Yes	\$	53,201,043	\$	59,659,350	\$	6,458,307	Yes	Yes	Yes	Yes	Yes

Footnote1: Facilities marked "N/A" did not have a DSH payment to retain, but were included in the DSH examination at the request of the state in order to be eligible to receive any potential redistribution of DSH payments.

This report is intended solely for the information and use of the Michigan Department of Health and Human Services, the State Legislature, hospitals participating in the State DSH program, and the Centers for Medicare and Medicaid Services (CMS) as required under 42 CFR §455.304 and is not intended to be, and should not be, used by anyone other than these specified purpose contained in 42 CFR §455.304.

#### State of Michigan Disproportionate Share Hospital (DSH) Schedule of Data Caveats Relating to the DSH Verifications For the Year Ended September 30, 2018

During the course of the engagement, the following data issues or other caveats were identified and are being reported in accordance with the requirements of 42 CFR §455.301.

(1) Treatment of Third Party Payers (TPP) in Calculating Uncompensated Care Costs (UCC) On April 3, 2017, CMS published a final rule clarifying that the total cost of uncompensated care is the costs remaining for all uninsured and Medicaid eligible individuals after accounting for payments made to hospitals by or on behalf of uninsured and Medicaid eligible individuals, including Medicare and other third party payments. This rule became effective June 2, 2017.

Per the CMS bulletin released on August 18, 2020, the DSH examination has been completed based on recommended Method #2 in combination with the CMS "Additional Information of the DSH Reporting and Audit Requirements – Part 2", #21 methodology for pro-rating cost report periods to the state fiscal year. Each hospital's applicable TPP payments have been determined by pro-rating the TPP payments for the entire cost report period overlapping the state plan rate year (SPRY) to reflect the partial cost report period on or after June 2, 2017. This percentage of the cost report period occurring on or after June 2, 2017 was computed based on the number of days within the cost report period that occur on or after June 2, 2017, divided by the total number of days within the entire cost report year. The resulting fraction was then applied to the total cost report period TPP payments. The cost report period UCC was then prorated to the SPRY. The hospital's Medicaid and uninsured costs for the entire SPRY have only been offset by the portion of the TPP payments attributed to the percentage of the overlapping cost report period on or after June 2, 2017.

#### (2) Medicaid Cost Report Settlements

Michigan calculated upper payment limit (UPL) recoveries and final settlements for all hospitals in the state. As of the date of this report, adjustments overlapping the 2018 DSH year had not been fully completed for all hospitals. When completed in future years, additional adjustments may result in additional Medicaid payments or recoupments, but the impact of those settlements may be minimized by changes in allowable costs that would also need to be recognized in the uncompensated care cost.

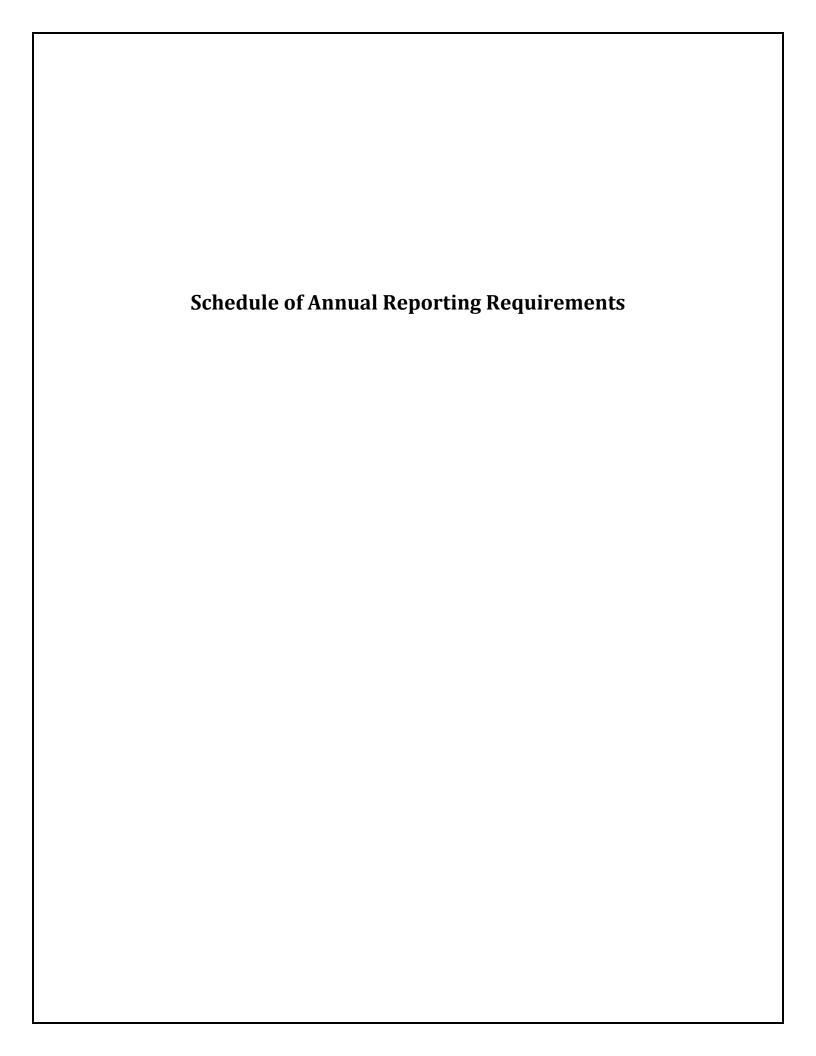
#### (3) **DSH Survey Not Submitted**

Pine Rest Christian Hospital (234006) did not submit all data requested for the 2018 DSH year. The uncompensated care cost was calculated using cost report data and supplemental payment data provided by the state. Medicaid data received from the state MMIS did not contain any claims data. The hospital's uncompensated care cost may be misstated as a result. The impact is unknown.

#### State of Michigan Disproportionate Share Hospital (DSH) Schedule of Data Caveats Relating to the DSH Verifications For the Year Ended September 30, 2018

#### (4) Medicaid Uncompensated Care Cost

Hospitals were requested to report other Medicaid eligible claims where Medicaid did not pay and where private insurance or Medicare may or may not have paid on the claim. Medicaid eligible patient services for which Medicaid was not billed and did not have any cost-sharing are likely not included in the state's MMIS data. Straith Memorial Hospital (230071) was unable to satisfactorily document hospital services it provided to Medicaid-eligible patients during the DSH year. These difficulties are related to the time period between the patient service dates (DSH year 2018) and the timing of the DSH examination (calendar year 2021) and not necessarily due to the inaction or lack of cooperation by the hospital listed.



#### State of Michigan Schedule of Annual Reporting Requirements (table) For the Medicaid State Plan Rate Year Ended September 30, 2018

Definition of Uncompensated Care: The definition of uncompensated care was based on guidance published by CMS in the 73 Fed. Reg. 77904 dated December 19, 2008, the 79 Fed. Reg. 71679 dated December 3, 2014, the 82 Fed. Reg. 16114 dated April 3, 2017, and the withdrawal of FAQs 33 and 34 by CMS on December 30, 2018. The calculated uncompensated care costs (UCC) represent the net uncompensated care roots (UCC) represent the net uncompensated care roots (UCC) represent the net uncompensated care costs (UCC) represent the net uncompensated care costs of providing inpatient groups was calculated using Medicare cost reporting methods, and utilized the most recent CMS 2552 cost report. Medicaid points, and hospital-provided data. Total UCC represents the net uncompensated care costs of providing inpatient and outpatient hospital services to patients that fall into one of the following Medicaid in-state and out-of-state payment categories: Fee-for-Service Medicaid primary, Pee-for-Service cross-overs, Managed Care Medicaid primary, Managed Care Medicaid methods and the most recent CMS 2552 cost report. These costs were then reduced by the total payments received for the services for each of these payment categories was calculated using the appropriate per diems or cost-to-charge ratios from each hospital's most recent CMS 2552 cost report. These costs were then reduced by the total payments received for the services provided, except for Medicair and private insurance payments for services prior to June 2, 2017, including any supplemental Medicaid payments and Section 1011 payments when paying any payments and Section 1011 payments when paying any payments medicair medicair and private insurance payments for services prior to June 2, 2017, including any supplemental Medicaid payments and Section 1011 payments when paying any payments and Section 1011 payments when the payments and Section

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Column   C	Bronson Methodist Hospital	28,567,020	45.86%	25.10%	1% MIUR	89,853,044	98,680,952	9,128,290	197,662,286	211,908,751	14,246,465	1,211,474		5,583,383	4,371,909	18,618,374	11,070,869	ō	1831116441	230017	619,541,369
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Company Regional Medical Conserva   9,112,313   22.79%   19,80   19,			34.59%	19.61%	1% MIUR	77,245,306	102,703,610	11,166,081	191,114,997	206,873,548	15,758,551	905,966		8,119,479	7,213,513	22,972,064	3,174,731	0	1073588711	230230	690,231,025
Experimental Registral   1,245,009   1,247,000   1,2		0																0			
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Intern Food Hospital   1.215.00   4.4949,   20.695   19.00   20.705.00   20.		2,431,310	27.08%		1% MIUR	1,035,737	1,355,742	57,452	2,448,931	4,091,270	1,642,339	110,036		180,738	70,702	1,713,041	1,749,387	0	1497742050	231304	17,009,995
Heary Ford Macromb Hospatal   16,227,577   28,069%   11.196   19.000   15.245,577   29.000   25.000,564   20.000   25.000,564   20.000   25.000,564   20.000   25.000,564   20.000   25.000,564   20.000   25.000,564   20.000   25.000   2																		0			
Humy Ford Wysen Bloomheled Hospital   12,573,148   22,5576   10,568   19,4817   22,94571   17,9104   44,579.048   53,917,371   9,387,525   77,700   0   27,97607   20,18791   1,185,185   0   10,976.075   1,185,185   1,185																		0			
Horny Took Vysssories Hospital   15,751,49   36,449   18,599   36,449   18,959   36,042,461   13,032,79   13,032																		0			
Hissale Hospital   1,999/17   44,96   20.75%   19.8 MIR   5.736,038   6.791,376   33.7911   1,4866,232   1,456,136   1,591   2,155,540   0   2,831,66   1,755,222   0   1,751,275   0   1,75	Henry Ford Wyandotte Hospital			18.59%	1% MIUR	36,602,441			79,704,959	81,408,766					2,484,773		2,924,567	0	1992725352	230146	255,784,456
Holsen Community Hospital   R480,785   R4800,785   R4800,785   R																		0			
Haron Mellera Center   22,426   33,65%   12,98%   19,401   3,933,999   33,93,999   33,93,999   33,93,999   33,93,999   33,93,999   34,93,099   34,93,099   34,93,099   34,94,94,099   34,94,94,94,94   34,94,9																		0			
Harron Haley- Small Hospital   3,559,140   20,95%   12,96%   15,86%   15,																					
Selection   Sele	Huron Valley - Sinai Hospital		20.95%	12.09%	1% MIUR	9,416,781	17,571,793	834,567		27,543,002		396,166		1,123,065	726,899		647,838	0	1922310200	230277	156,176,402
Lake Huron Medical Centers 9 0 30.03%   17.90%   19.00   11.018.932   21.2868   20.344.90%   17.786.862   25.76.1249   94.507 0   94.2907   24.2907   24.2907   25.207.918.682   25.207.186.82   24.207.186.82																	862,579	0			
Lakeland Hospital -S. Loseph		984,041															937,116	0			
Lackand Hospital Waterwiller   S8-967   S7-689   S1-98   IS-98   IS-		9,451.954																0			
Martenete Regonal Hospital 1386374 25.68% 11.29% 19k MIUR 18.351.577 30.632.328 1.595.3328 1.476.545 19k MiUR 18.351.578 19k MiUR		859,675																			
Marquette General Hospital \$2,584,763 \$3.97% 14.02% 19, MIUR \$13,515.77\$ \$30,463,321 \$1,595,733 \$50,410,631 \$47,465,504 \$29,471.27]\$ 476,622 \$0 \$1,427,653 \$95,1031 \$(1,996,096)\$ 42,604 \$0 \$1,5697,2004 \$20,004 \$1,004 \$10,00																		0			
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McLaren Central Michigan   McLaren Michigan   McLaren File   McLaren Laper Region   McLaren McCaren Laper Region   McLaren Laper Region   McLaren Laper Region   McLaren McCaren Laper Region   McLaren McCaren Laper Region   McLaren McCaren Laper Region   McLaren McCaren M																					
McLaren Finet 9 32.4% 16.1% 19, MIUR 50.304,265 58,076,788 1,915,771 10.296,804 10.145,098 (8,945,996) 69.3150 0 1.620,653 1,291,677 2,538,538 1,134,275 0 1.304,648,175 20.144,183,184,184,184,184,184,184,184,184,184,184		1,644,506			1% MIUR	7,676,794	9,451,552		17,398,590	18,384,040				697,680	389,702			ő		230080	
McLaren Lapeer Region   19,291,876   29,85%   16,69%   19,MUR   13,315,428   16,926,306   150,370   30,321,04   27,203,531   (3,188,573)   315,229   0 740,777   425,548   (2,763,025)   0 12098,24737   23199,3766,552   32199,376		0					58,076,788										0	0			
McLaren Morthern Michigan 19,291,876 29,85% 17,37% 19, MIUR 23,709,715 48,367,385 2,586,908 82,664,008 77,043,216 $(5620,792)$ 99,3187 0 3,097,946 2,104,759 $(516,033)$ 31,1543 0 131693827 23027 287,681,300 McLaren Northern Michigan 2,2797,517 24,93% 17,31% 19, MIUR 23,733,384 27,344,113 3,293,533 58,101,330 $(60,414,048)$ 2,312,718 $(516,23)$ 99,3187 0 2,104,759 $(516,033)$ 31,315,530 0 131693827 23027 287,681,300 McLaren Northern Michigan Michiga		22,789,620															1,134,257	0			
McLaren Northern Michigan		10 201 076															2015/22	0			
										46,630,209						(1,313,543)		0			
Memorial Healthcare   14,279,691   25,26%   14,51%   19, MIUR   13,954,881   18,114,586   567,610   32,637,077   37,507,061   4,869,998   28,2083   0 2,335,532   2,053,449   6,923,433   18,716,166   0 1063414233   230121   126,124,153   1		5,851,074	40.24%		1% MIUR	27,373,384	27,434,413		58,101,330	60,414,048	2,312,718	581,517		2,210,869		3,942,070	2,312,561	0		230207	166,521,975
													1					0			
Mercy Health Partners - Lakeshore Campus 3,194,038 28,88 48,88 1,48 MIR 1,724,233 2,089,174 136,100 3,949,507 4,457,885 509,378 76,766 0 260,369 183,663 692,041 917,607 0 1,285662981 231220 12,997,207 14,907 14,																					
Metro Health Hospital   26,653,812   44,09%   17,04%   18,010   41,379,805   43,731,132   6,070,148   91,181,085   10,762,689   16,445,804   17,123,25   0 2,892,786   1,175,164   17,620,668   3,24,577   0 1,161992391   230236   34,079,691   34,079,69																					
Mid Michigan Medical Center- Gladwin 752,704 24,02% 15.4% 15.0% 15	Metro Health Hospital	26,653,812	44.96%	17.70%	1% MIUR	41,379,805	43,731,132	6,070,148	91,181,085	107,626,889	16,445,804	1,717,622		2,892,786	1,175,164	17,620,968	3,324,577	-	1619923919	230236	341,079,691
MidMichigan Medical Center- Gratiot 0 3.5.59% 17.81% 19. MIUR 10.579.479 16.028.587 42.14.13 27.029.479 25.683.248 (1.346.231) 393.714 0 1.121.738 728.024 (618.207) 0 0 1023097771 230030 91.703.182 (1.346.231) 10.0000000000000000000000000000000000		752,704				2,622,517	3,378,841	35,383	6,036,741	6,087,688	50,947	123,335		326,936	203,601	254,548	519,650	0			
MidMidispan Medical Center- Midland 4,878,113 24.52% 11.41% 19,8 MIUR 29,849,209 37,704,440 1,307,729 68,861,378 62,059,095 (6,810,473) 1,052,143 0 2,707,492 1,635,549 (5,175,124) 2,127,213 0 19402841647 230222 312,258,201 (19,10,10,10,10,10,10,10,10,10,10,10,10,10,		8,357,087																0			
Munson Healthcare Cadillac Hospital 0 35.63% 17.62% 1% MIUR 10,506,095 12,511,714 276,010 23,293,819 21,968,638 (1,325,181) 361,024 0 625,933 264,909 (1,060,272) 0 0 1841696754 230081 72,984,927		4,970,112																0			
		4,078,113																0			
		17,935,202																			

#### State of Michigan Schedule of Annual Reporting Requirements (table) For the Medicaid State Plan Rate Year Ended September 30, 2018

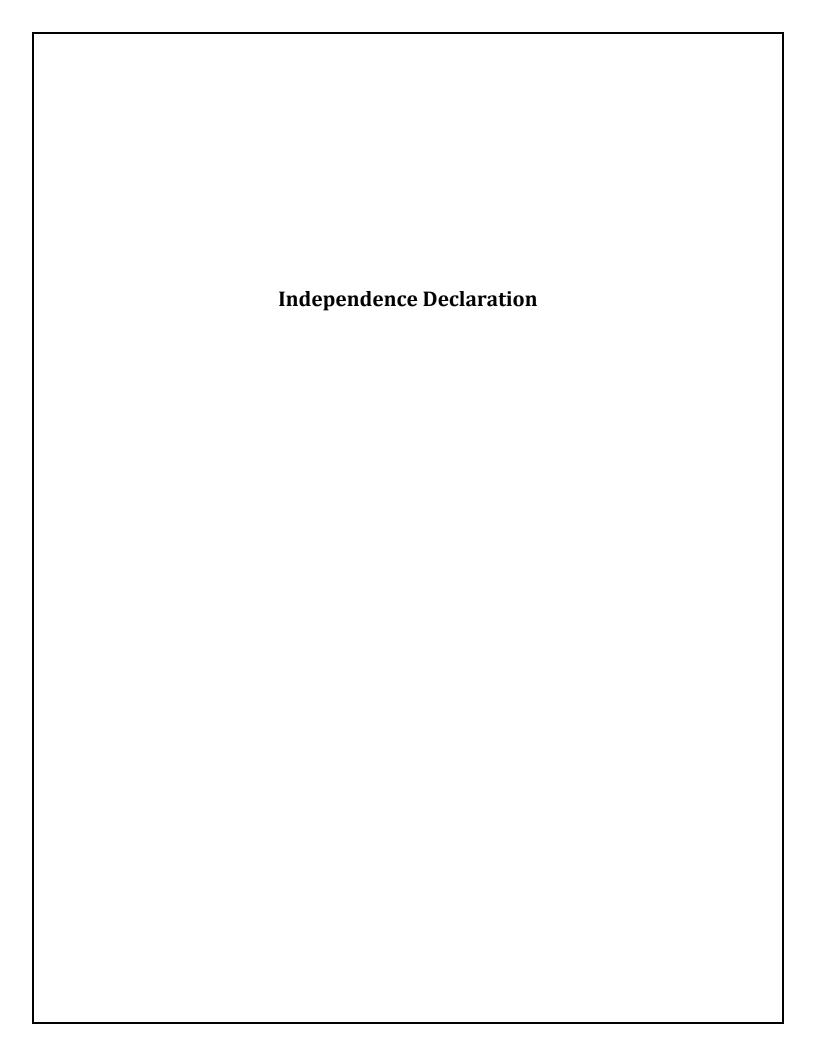
Definition of Uncompensated Care: The definition of uncompensated care was based on guidance published by CMS in the 73 Fed. Reg. 77904 dated December 19, 2008, the 79 Fed. Reg. 71679 dated December 3, 2014, the 82 Fed. Reg. 16114 dated April 3, 2017, and the withdrawal of FAQS 33 and 34 by CMS on December 30, 2018. The calculated uncompensated care costs (UCC) represent the net uncompensated corts of providing inpatient and outpatient hospital services to Medicaid eligible individuals with no source of third party coverage for the inpatient and outpatient hospital services received. The UCC for these patient groups was calculated using Medicare cost reporting methods, and utilized the most recent CMS 2552 cost report. Medicaid partial and unstances and hospital provided data. Total UCC represents the net uncompensated care costs of providing inpatient and outpatient hospital aservices to patients that fall into one of the following Medicaid in-state and out-of-state payment categories: Fee-for-Service Medicaid primary, Pee-for-Service cross-overs, and uninsured individuals with no source of third party coverage for the inpatient and outpatient hospital services for each of these payment categories was calculated using the appropriate per diems or cost-to-charge ratios from each hospital's most recent CMS 2552 cost report. These costs were then reduced by the total payments received for the services provided, except for Medicare and private insurance payments for services prior to June 2, 2017, including any supplemental Medicaid appropriate per diems or cost-to-charge ratios from each hospital's most recent CMS 2552 cost report. These costs were then reduced by the total payments received for the services provided, except for Medicare and private insurance payments for services prior to June 2, 2017, including any supplemental Medicaid appropriate per diems or cost-to-charge ratios from each hospital's most recent CMS 2552 cost report. These costs were then reduced by the total payments received for the servic

	В	С	D	E	F	G	Н	I	J	K	L	M	N	0	P	Q	R	S	T	U
	State Estimated						Supplemental /				Total IP/OP	Total		Total			Total Out-of-			
	Hospital-			State-Defined	Regular IP/OP		Enhanced	Total Medicaid	Total Cost of	Total Medicaid	Indigent	Applicable	Total IP/OP	Uninsured	Total Eligible	Total In-State	State DSH	Medicaid	Medicare	
	Specific DSH	Medicaid I/P	Low-Income	Eligibility	Medicaid FFS	IP/OP Medicaid	IP/OP Medicaid	IP/OP	Care - Medicaid	Uncompensated	Care/Self-Pay	Section 1011	Uninsured Cost	Uncompensated	Uncompensated	DSH Payments	Payments	Provider	Provider	Total Hospital
Hospital Name	Limit <sup>1</sup>	Utilization Rate	Utilization Rate	Statistic	Rate Payments	MCO Payments	Payments	Payments (F+G+H)	IP/OP Services	Care Costs (I-I)	Revenues	Payments	of Care	Care Costs (N-M-L)	Care Costs (K+O)	Received <sup>1</sup>	Received	Number	Number	Cost
Munson Healthcare Grayling Hospital	0	34.54%		1% MIUR	7,366,977	9,379,062	22,073	16,768,112	14,856,520	(1,911,592)	279,367	0	505,670	226,303	(1,685,289)	0	(		230058	52,221,559
Munson Healthcare Manistee Hospital	3,230,950	29.83%		1% MIUR	6,864,397	5,569,494	597,549	13,031,440	14,779,732	1,748,292	147,847	0	392,407	244,560	1,992,852	1,221,334	(	1407949191	230303	51,226,908
Munson Medical Center	0	29.98%			59,765,419	54,971,705	3,653,483	118,390,607	114,115,334	(4,275,273)	2,700,656	0	3,898,106	1,197,450	(3,077,823)	0	(		230097	513,606,760
North Ottawa Community Hospital	5,595,675	24.76%			2,686,287	4,697,487	195,884	7,579,658	10,141,275	2,561,617	300,030	0		510,859	3,072,476	1,335,982	(		230174	51,769,776
Oaklawn Hospital	3,224,905	34.46%			5,434,211	13,667,061	555,613	19,656,885	21,769,232	2,112,347	407,980	0	0,0,021	465,944	2,578,291	1,500,503	(	7 1001175500	230217	102,690,161
Otsego County Memorial Hospital	0	36.99%			6,716,217	8,330,529	278,776	15,325,522	15,077,889	(247,633)	258,978	0	120,120	169,142	(78,491)	0	(	, 112.020,72	230133	48,510,267
Pontiac General Hospital	0	78.48%			4,160,389	13,985,439	648,879	18,794,707	16,265,159	(2,529,548)	8,132	0		178,588	(2,350,960)	0	(		230013	28,068,300
Promedica Bixby Hospital	2,773,113	32.19%			7,843,770	10,829,657	331,170	19,004,597	20,808,960	1,804,363	375,575	0	1,199,770	824,195	2,628,558	1,798,062	(		230005	70,151,566
ProMedica Herrick Hospital	2,242,059	23.32%			1,839,037	2,064,316	64,268	3,967,621	4,926,317	958,696	105,950	0	466,410	360,460	1,319,156	580,266	(		231334	19,377,434
ProMedica Monroe Regional Hospital	11,858,660	35.78%			13,579,175	18,705,915	749,778	33,034,868	41,123,861	8,088,993	270,486	0	2,202,750	1,932,244	10,021,237	2,010,323	(		230099	123,975,167
Providence-Providence Park Hospital	18,874,525	26.72%			61,699,579	71,100,218	4,970,573	137,770,370	133,659,558	(4,110,812)	946,264	0		4,796,996	686,184	5,045,948	(		230019	631,446,041
Rehabilitation Institute	3,854,494 588,948	39.19% 27.88%			7,344,591 2,286,556	16,220,090	581,135 32.078	24,145,816	27,350,066	3,204,250	156,478	0	297,068	140,590	3,344,840	624,548 439,732	(	1871805150	233027	71,232,336 14.353.190
Saint Mary's Standish Community Hospital	1.773.329	27.88% 6.92%			2,286,556 1.420.463	2,396,738 1.368,942	32,078 110.010	4,715,372 2.899.415	4,752,291 3,941,369	36,919 1.041.954	55,046 122,488	0	266,752 224.322	211,706 101.834	248,625 1.143.788	439,/32 295.673	(	1007100071	231305 231310	14,353,190 27.395.856
Scheurer Hospital											122,488	0			1,143,788					
Sheridan Community Hospital	2,273,243	29.93%			755,043	1,307,349	50,942	2,113,334	3,235,205	1,121,871		0		112,452		195,935	- (	7 1007010521	231312	10,165,972
Sinai-Grace Hospital	2.018.704	62.09% 30.67%			72,780,260 1,951,027	131,656,799 4,207,929	10,011,258 159,576	214,448,317 6,318,532	206,412,949 8,256,450	(8,035,368) 1,937,918	155,252 72,900	U	5,620,293 415,941	5,465,041 343.041	(2,570,327) 2,280,959	573.878		) 1760794044 ) 1336103043	230024 230208	328,323,347 29,271,732
Sparrow Carson Hospital Spectrum Health Big Rapids	2,018,704	30.67%			4.677.903	10.231.369	271.240	15.180.512	15.904.527	724.015	279.653	0	415,941 814.863	535,210	1.259.225	1.734.039			230208	49.824.985
Spectrum Health Gerber Memorial	7,845,884	37.50%			5.823.478	10,231,369	522,772	16,702,675	20.226.084	3,523,409	269,447	0	1,108,822	839,375	4,362,784	2,209,535			230093	62,028,104
Spectrum Health Ludington Hospital	4.236.437	26.37%			5,823,478	7.396.285	246.795	12.804.777	15.005.926	2.201.149	269,447	0		518.830	2.719.979	1,484,232			231338	62,028,104
Spectrum Health Pennock	3,728,729	23.77%			3,361,864	6,066,966	316,552	9,745,382	12,000,162	2,254,780	320,079	0	773,107	718,056	2,719,979	1,847,206	- (		230110	52,566,299
Spectrum Health Reed City Campus	2.100.609	25.18%			3,613.320	5.614.438	(19.308)	9,208,450	10.215.980	1.007.530	87.383	0	385.456	298.073	1.305.603	1,544,900			231323	39,921,380
Spectrum Health United Hospital	2,100,007	33.53%			5,644,291	12,399,149	140,114	18,183,554	16,611,987	(1,571,567)	293,351	0	911.365	618.014	(953,553)	1,344,700		110,20,010	230035	61.898.832
Spectrum Health United Memorial - Kelsey Campus	1.647.699	0.00%			682.661	1.674.646	77.650	2.434.957	3.328.510	893,553	45.840	0	371,938	326.098	1.219.651	599.624			231317	10.502.674
Spectrum Health Zeeland Community Hospital	2.293.179	18.80%			2.868.048	5.557.801	197.987	8.623.836	9.816.012	1.192.176	336.539	0		611.059	1.803.235	1.173.780			230003	58.283.884
St. Francis Hospital & Medical Group	4.189.322	31.17%			4,737,942	5,674,925	726.337	11.139.204	13,947,484	2.808.280	125,214	0	717,070	810.382	3.618.662	1,498,067			231337	57.376.404
St. John Hospital and Medical Center	24,732,720	40.86%			72,108,366	144,791,376	14,629,269	231,529,011	224,485,666	(7,043,345)	1,077,254	0		7,805,507	762,162	11,198,953	Č		230165	726,749,231
St. John Macomb-Oakland Hospital-Macomb Center	4.669.757	31.95%			52.119.801	77,155,659	4,557,767	133,833,227	125.511.339	(8,321,888)	741.667	0		5,446,728	(2.875,160)	4.216.857	·		230195	377.540.678
St. John River District Hospital	5.266.173	34.46%			2,987,267	4,606,096	247,945	7,841,308	11.380.215	3.538.907	53,164	0		416,457	3,955,364	780.501	Č		230241	34,606,996
St. Joseph Mercy Chelsea	5.084.690	18.26%			4,492,822	5.908.035	35,669	10,436,526	10.967.455	530,929	232,731	ō		256,626	787,555	1.176.699	i		230259	109.011.114
St. Joseph Mercy Hospital - Ann Arbor	23,066,369	25.35%	10.84%	1% MIUR	56,346,158	60,363,010	5,184,247	121,893,415	122,341,962	448,547	1,256,290	0	4,776,248	3,519,958	3.968.505	3,350,688	(	1780658443	230156	643,650,399
St. Joseph Mercy Livingston Hospital	3,026,661	18.95%			6,312,807	8,677,612	706,143	15,696,562	19,418,504	3,721,942	456,275	0	1,700,534	1,244,259	4,966,201	1,523,567	Ċ		230069	109,952,469
St. Joseph Mercy Oakland	10.508.023	27.30%	17.20%		39,142,822	48.349.071	4,882,954	92.374.847	92,546,697	171,850	671,451	0		3,333,543	3,505,393	2,718,395	Ċ	1053356352	230029	362,797,043
St. Mary Mercy Hospital	4,442,041	25.81%		1% MIUR	34,861,956	24,947,902	1,722,425	61,532,283	60,221,051	(1,311,232)	697,739	0	2,316,340	1,618,601	307,369	1,991,053	Ċ	1790706901	230002	256,405,439
St. Mary's Health Care (Grand Rapids)	46,917,942	30.39%	21.78%	1% MIUR	50,997,311	51,147,216	5,463,157	107,607,684	113,801,250	6,193,566	1,651,881	0	5,351,401	3,699,520	9,893,086	5,096,620	(	1639111057	230059	487,066,260
St. Mary's of Michigan Medical Center	2,346,537	29.65%	17.44%	1% MIUR	25,922,397	31,228,442	786,800	57,937,639	61,040,577	3,102,938	215,036	0	1,577,042	1,362,006	4,464,944	2,203,446	(	1871507509	230077	199,463,779
Straith Memorial Hospital	436,475	6.27%	4.18%	1% MIUR	844,417	446,779	(14,306)	1,276,890	1,106,530	(170,360)	20,793	0	20,330	(463)	(170,823)	6,294	(	1548268436	230071	12,301,716
Sturgis Memorial Hospital	122,568	42.43%	20.19%	1% MIUR	3,390,756	4,926,801	147,078	8,464,635	8,695,410	230,775	309,627	0	526,865	217,238	448,013	122,568	(	1598099699	230096	27,351,476
Tawas St. Joseph Hospital	2,525,667	31.80%	16.47%	1% MIUR	4,132,411	5,864,949	16,238	10,013,598	8,621,939	(1,391,659)	88,675	0	357,314	268,639	(1,123,020)	1,376,368	(	1194713461	230100	32,697,419
Three Rivers Health	457,609	40.97%	18.01%	1% MIUR	4,186,998	8,098,189	54,541	12,339,728	13,066,447	726,719	278,051	0	443,454	165,403	892,122	457,609	(	1568739423	230015	34,094,606
University of Michigan Health System	121,135,957 2.835,507	31.16%			225,175,450	354,389,488	50,929,294	630,494,232	684,425,226	53,930,994	5,029,524	0		13,818,761	67,749,755	86,727,305	(	1003878539	230046	3,184,003,626
UP Health System - Portage		26.06%			2.325.913	4.263.197	330.160	6.919.270	8.997.526	2.078.256	202.131	0	548.804	346.673	2,424,929	403.456		1245667229	230108	36.069.181

#### Out-of-State DSH Hospitals

None

Footnote1: Facilities with zero dollar DSH payments and DSH limits listed were included in the DSH examination at the request of the state in order to be eligible to receive any potential redistribution of DSH payments.





To Whom it May Concern:

Myers and Stauffer LC declares it is independent of the state of Michigan and its DSH hospitals for the Medicaid State plan rate year ending September 30, 2018.

Myers and Stauffer LC December 15, 2021